

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

)	
In re:)	Chapter 11
)	
VOYAGER DIGITAL HOLDINGS, INC., et al.,¹)	Case No. 22-10943 (MEW)
)	
Debtors.)	(Jointly Administered)
)	

**THIRD MONTHLY FEE APPLICATION OF DELOITTE TAX LLP AS TAX
SERVICES PROVIDER TO THE DEBTORS AND DEBTORS-IN-POSSESSION FOR
THE PERIOD FROM DECEMBER 1, 2022 THROUGH DECEMBER 31, 2022**

Name of Applicant:	Deloitte Tax LLP
Authorized to Provide Professional Services as:	Tax Services Provider
Date of Retention:	<i>Nunc Pro Tunc</i> to August 2, 2020
Period for which Compensation and Reimbursement is Sought:	December 1, 2022 through December 31, 2022
Total Amount of Fees Requested:	\$ 31,520.00
Less 20% Holdback	\$ (6,304.00)
80% of Compensation Sought as Actual, Reasonable, and Necessary:	\$ 25,216.00
Amount of Expense Reimbursement Sought	\$ -
Total Amount of Fees and Expense:	<u>\$ 25,216.00</u>
This is an: <input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Interim <input type="checkbox"/> Final Application	

¹ The Debtors in these chapter 11 cases, along with the four digits of each Debtor's federal tax identification number, are: Voyager Digital Holdings, Inc. (7687); Voyager Digital Ltd. (7224); and Voyager Digital, LLC (8013). The location of the Debtors' principal place of business is 33 Irving Place, Suite 3060, New York, NY 10003.

Date: January 5, 2023
Houston, Texas

Respectfully submitted,

DELOITTE TAX LLP

/s/ Ala'a Boulos

Ala'a Boulos

Partner

1111 Bagby, Suite 4500

Houston, Texas 77002

Telephone: 713.982.3805

Facsimile: 877.501.1621

Exhibit A
Voyager Digital Holdings Inc., et, al.,
Case No. 22-10943

CUMULATIVE TIME SUMMARY BY PROFESSIONAL
For the Period of December 1, 2022 through December 31, 2022

Professional	Level	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
Gutierrez, Dalia	Consultant	\$250.00	12.2	\$3,050.00
Professional Subtotal:			12.2	\$3,050.00

Professional	Level	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
Boulos, Ala'a	Partner/Principal	\$1,160.00	1.5	\$1,740.00
Forrest, Jonathan	Partner/Principal	\$1,160.00	2.5	\$2,900.00
Gibian, Craig	Partner/Principal	\$1,160.00	1.0	\$1,160.00
Turensine, Aaron	Partner/Principal	\$1,160.00	10.9	\$12,644.00
Krozek, Derek	Managing Director	\$1,160.00	1.5	\$1,740.00
Boyd, Anna	Manager	\$870.00	0.3	\$261.00
Roldan, Carolina	Senior Consultant	\$750.00	0.2	\$150.00
Heyman, Tom	Consultant	\$630.00	5.9	\$3,717.00
Weiss, Thomas	Consultant	\$630.00	6.6	\$4,158.00
Professional Subtotal:			30.4	\$28,470.00
Total	Blended Rate:	\$739.91	42.6	\$31,520.00

Exhibit B
Voyager Digital Holdings Inc., et, al.,
Case No. 22-10943

CUMULATIVE FEES BY CATEGORY SUMMARY
For the Period of December 1, 2022 through December 31, 2022

Categories	Hours	Fees
Preparation of Fee Applications	12.2	\$3,050.00
Tax Advisory Services	30.4	\$28,470.00
Fees Category Subtotal :	42.6	\$31,520.00

EXHIBIT C
Voyager Digital Holdings Inc., et, al.,
Case No. 22-10943

Professional Fees for the Period from
December 1, 2022 through December 31, 2022

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - December 31, 2022

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
12/05/2022				
Gutierrez, Dalia	Review November fee detail in preparation for the monthly fee statement.	\$250.00	4.2	\$1,050.00
12/06/2022				
Gutierrez, Dalia	Prepare November monthly fee statement.	\$250.00	2.9	\$725.00
12/07/2022				
Gutierrez, Dalia	Update November fee statement.	\$250.00	0.9	\$225.00
12/12/2022				
Gutierrez, Dalia	Prepare first draft of Voyager first interim fee application.	\$250.00	4.2	\$1,050.00
Subtotal for Preparation of Fee Applications:			12.2	\$3,050.00

Tax Advisory Services

12/01/2022				
Roldan, Carolina	Draft questions pertaining to Form 1099 delivery and the related user agreement to be shared with W. Chan (Voyager Controller) for reporting purposes.	\$750.00	0.2	\$150.00
12/05/2022				
Forrest, Jonathan	Discuss digital asset inventory rollforward schedules with E. Psaropoulos, R. Whooley, D. Brosgol, M. Jensen (Voyager Digital), A. Turensine, C. Gibian, T. Heyman, T. Weiss (Deloitte).	\$1,160.00	0.5	\$580.00
Gibian, Craig	Discuss digital asset inventory rollforward schedules with E. Psaropoulos, R. Whooley, D. Brosgol, M. Jensen (Voyager Digital), A. Turensine, J. Forrest, T. Heyman, T. Weiss (Deloitte).	\$1,160.00	0.5	\$580.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - December 31, 2022

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
12/05/2022				
Heyman, Tom	Discuss digital asset inventory rollforward schedules with E. Psaropoulos, R. Whooley, D. Brosgol, M. Jensen (Voyager Digital), A. Turenshine, J. Forrest, C. Gibian, T. Weiss (Deloitte).	\$630.00	0.5	\$315.00
Turenshine, Aaron	Discuss digital asset inventory rollforward schedules with E. Psaropoulos, R. Whooley, D. Brosgol, M. Jensen (Voyager Digital), J. Forrest, C. Gibian, T. Heyman, T. Weiss (Deloitte).	\$1,160.00	0.5	\$580.00
Weiss, Thomas	Discuss digital asset inventory rollforward schedules with E. Psaropoulos, R. Whooley, D. Brosgol, M. Jensen (Voyager Digital), A. Turenshine, J. Forrest, C. Gibian, T. Heyman (Deloitte).	\$630.00	0.5	\$315.00
12/07/2022				
Boyd, Anna	Review IRS proof of claim submission in bankruptcy.	\$870.00	0.3	\$261.00
Turenshine, Aaron	Review IRS priority tax claim, considering potential impact to restructuring analysis.	\$1,160.00	0.5	\$580.00
12/16/2022				
Forrest, Jonathan	Discussion with C. Gibian, A. Turenshine (Deloitte) regarding digital asset inventory rollforward and assessment of next steps.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Discussion with A. Turenshine, J. Forrest (Deloitte) regarding digital asset inventory rollforward and assessment of next steps.	\$1,160.00	0.5	\$580.00
Heyman, Tom	Discussion with A. Turenshine, T. Weiss (Deloitte) regarding digital asset inventory rollforward.	\$630.00	0.5	\$315.00
Heyman, Tom	Prepare monthly inventory roll with new client provided data regarding same.	\$630.00	2.2	\$1,386.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - December 31, 2022

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
12/16/2022				
Turenshine, Aaron	Discussion with C. Gibian, J. Forrest (Deloitte) regarding digital asset inventory rollforward and assessment of next steps.	\$1,160.00	0.5	\$580.00
Turenshine, Aaron	Discussion with T. Heyman, T. Weiss (Deloitte) regarding digital asset inventory rollforward.	\$1,160.00	0.5	\$580.00
Weiss, Thomas	Compare detail on Voyager asset inventory roll over month over month activity to check mark to market treatment of the various assets.	\$630.00	0.3	\$189.00
Weiss, Thomas	Discussion with T. Heyman, A. Turenshine (Deloitte) regarding digital asset inventory rollforward.	\$630.00	0.4	\$252.00
12/18/2022				
Turenshine, Aaron	Analyze digital asset inventory and customer payable rollforward schedules to assess treatment of identified items.	\$1,160.00	3.8	\$4,408.00
Weiss, Thomas	Review inventory data to compare inventory rollforward, customer payable rollforward data.	\$630.00	2.2	\$1,386.00
12/19/2022				
Heyman, Tom	Call with A. Turenshine, T. Weiss (Deloitte) to discuss inventory rollforward and customer payable rollforward.	\$630.00	0.5	\$315.00
Heyman, Tom	Analyze monthly rollforward data for December 2021 with new client provided support regarding same.	\$630.00	2.2	\$1,386.00
Turenshine, Aaron	Summarize observations on digital asset inventory and customer payable rollforward schedules.	\$1,160.00	0.6	\$696.00
Turenshine, Aaron	Call with T. Heyman, T. Weiss (Deloitte) to discuss inventory rollforward and customer payable rollforward.	\$1,160.00	0.5	\$580.00

Voyager Digital Holdings, Inc.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

December 01, 2022 - December 31, 2022

Date	Description	Rate	Hours	Fees
<i>Tax Advisory Services</i>				
12/19/2022				
Weiss, Thomas	Call with A. Turenshine, T. Heyman (Deloitte) to discuss inventory rollforward and customer payable rollforward.	\$630.00	0.5	\$315.00
Weiss, Thomas	Review asset inventory information in order to draft questions to be shared with M. Bukauskaite (Voyager finance) related to unanticipated differences in the rollforward.	\$630.00	2.7	\$1,701.00
12/27/2022				
Turenshine, Aaron	Review responses provided by M. Bukauskaite (Voyager Digital) regarding digital asset inventory and customer payable rollforward schedules.	\$1,160.00	2.5	\$2,900.00
12/28/2022				
Boulos, Ala'a	Discuss inventory rollforward schedule with E. Psaropolous, M. Bukauskaite, R. Whooley, W. Chan (Voyager), J. Forrest, A. Turenshine, D. Krozek (Deloitte).	\$1,160.00	1.5	\$1,740.00
Forrest, Jonathan	Discuss inventory rollforward schedule with E. Psaropolous, M. Bukauskaite, R. Whooley, W. Chan (Voyager), A. Turenshine, A. Boulos, D. Krozek (Deloitte).	\$1,160.00	1.5	\$1,740.00
Krozek, Derek	Discuss inventory rollforward schedule with E. Psaropolous, M. Bukauskaite, R. Whooley, W. Chan (Voyager), J. Forrest, A. Turenshine, A. Boulos (Deloitte).	\$1,160.00	1.5	\$1,740.00
Turenshine, Aaron	Discuss inventory rollforward schedule with E. Psaropolous, M. Bukauskaite, R. Whooley, W. Chan (Voyager), J. Forrest, A. Boulos, D. Krozek (Deloitte).	\$1,160.00	1.5	\$1,740.00
Subtotal for Tax Advisory Services:			30.4	\$28,470.00
Total			42.6	\$31,520.00

Voyager Digital Holdings, Inc.**Deloitte Tax LLP****Fees Sorted by Category for the Fee Period**

December 01, 2022 - December 31, 2022

Recapitulation

Name	Rate	Hours	Fees
Boulos, Ala'a	\$1,160.00	1.5	\$1,740.00
Forrest, Jonathan	\$1,160.00	2.5	\$2,900.00
Gibian, Craig	\$1,160.00	1.0	\$1,160.00
Krozek, Derek	\$1,160.00	1.5	\$1,740.00
Turensine, Aaron	\$1,160.00	10.9	\$12,644.00
Boyd, Anna	\$870.00	0.3	\$261.00
Roldan, Carolina	\$750.00	0.2	\$150.00
Heyman, Tom	\$630.00	5.9	\$3,717.00
Weiss, Thomas	\$630.00	6.6	\$4,158.00
Gutierrez, Dalia	\$250.00	12.2	\$3,050.00